

# **SPECIAL PAYMENTS**

**DEPARTMENT OF ACCOUNTS**  
**CIPPS INTRODUCTORY PAYROLL TRAINING**  
**Module 5 – Special Payments**

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## **Learning Points**

**Special Payments, CAPP Topic 50515, are payments for other than regular, overtime, and shift differential. This module provides processing examples of some commonly used special payments including:**

- **Payments for annual, sick overtime and compensatory leave balances**
  - **Meal reimbursement payments**
  - **Moving and relocation payments**
  - **Special faculty payments for colleges**
  - **Workers' Compensation payments**
  - **Virginia Sickness and Disability Plan payments**
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**STANDARD STATEWIDE SPECIAL PAY CODES**

#	Check-stub Description	Definition	Reportable			Taxes Withheld		
			FIT	SIT	FICA	FIT	SIT	FICA
001	TAXABLE	Taxable Income	Y	Y	Y	Y	Y	Y
002	WRK COMP	Worker's Compensation	N	N	N	N	N	N
003	M&R NTAX	Moving & Relocation Non-taxable						
004	M&R TXBL	Moving & Relocation Taxable	Y	Y	Y	Y	Y	Y
005	RPTMEALS	Reportable Meals						
006	LV SHARE	Leave Share						
007	CO. CAR	Company (employer provided) Car						
008	NONTAXBL	Non-taxable Income	N	N	N	N	N	N
009	ANNUAL	Annual Leave	Y	Y	Y	Y	Y	Y
010	SICK LV	Sick Leave						
011	COMP LV	Compensatory Leave						
013	SEVR PAY	Severance Pay						
014	IMPLIFE	Imputed Life						
015	PAYAREA	Pay Area Differential						
018	COMM SER	Community Service						
024	PI BONUS	Performance Increase	Y	Y	Y	Y	Y	Y
025	BONUS	Bonus						
031	INV SEP	Involuntary Separation Pay						
032	TEMP PAY	Temporary Pay						
043	LWOP-PAY	Leave Without Pay	Y	Y	Y	Y	Y	Y
044	MIL SUPP	Military Supplement	N	N	N	N	N	N
045		Agency Specific						
054	DEC-PAY1	Deceased Pay 1	N	N	Y	N	N	Y
055	DEC-PAY2	Deceased Pay 2			N			N
061	VSDP BEN	VSDP Benefit Pay	N	N	N	N	N	N
062	WCSDPBEN	VSDP Worker's Compensation Benefit Pay						
063	WC SUPP	Worker's Compensation State Supplement Pay						
066	ANNUAL	Involuntary Sep. Annual Leave	Y	Y	Y	Y	Y	Y
067	SICK LV	Involuntary Sep. Sick Leave	Y	Y	Y	Y	Y	Y
068	COMP LV	Involuntary Sep. Comp Leave	Y	Y	Y	Y	Y	Y

**Contact the Payroll Production Section of DOA if your agency has unique payroll needs that can be accommodated through the use of special payments. Remember, however, that DOA must establish special payments at the company (agency) level in order for them to be processed for your agency.**

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## Examples of Special Payments – Batch #120

Enter the following examples on the blank Special Payment (HUE01) screen.

Field	Employee Information
COMPANY	100XX
BATCH NUMBER	10
PAGE NUMBER	1

### Leave Balance Payments

Leave Pay out using the employee's masterfile tax elections. Both payments are taxed separately and no deductions are withheld.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
1212121210	0	009	5	3	8	458000	1
1212121210	0	010	5	3	8	73523	1

### Taxable Income

A new employee was not paid last pay period. Pay the employee this amount in additional to the regular check. Tax both checks separately. Take deduction from both checks.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
7171717170	0	001	5	1	0	53500	1

### Worker's Compension

This employee is injured at work. The normal semi-monthly salary is 900.00.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
1818181810	0	002	5	0	0	60000	1
1818181810	0	062	5	0	0	30000	1

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## Examples of Special Payments – Batch #120, Continued

### Moving and Relocation

Employee is to be reimbursed for moving and relocation expenses.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
1313131310	0	003	0	3	8	80000	1
1313131310	0	004	5	3	8	40000	1

> GUH 100XX,10												ON HUE01					
-----SPECIAL PAYMENTS-----																	
___ COMPANY--> 00000 BATCH NUMBER--> 0000 PAGE NUMBER--> 00000																	
EMPLOYEE		T		PAY STATE		DEPT		T C D		DATE		DATE		HOURS		RATE/AMT	
NUMBER		D TRN		NO LOCAL		SEC		X K D		FROM		TO					
				(2ND LINE)				LABOR		CODE				WORKFIELD		ADJ AU	
0000000000		X 9XX		000 000000		_____		0 0 0		00000000		00000000		00000000		000000000000	
														000000000000		0	
0000000000		X 9XX		000 000000		_____		0 0 0		00000000		00000000		00000000		000000000000	
														000000000000		0	
0000000000		X 9XX		000 000000		_____		0 0 0		00000000		00000000		00000000		000000000000	
														000000000000		0	
0000000000		X 9XX		000 000000		_____		0 0 0		00000000		00000000		00000000		000000000000	
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0000000000		X 9XX		000 000000		_____		0 0 0		00000000		00000000		00000000		000000000000	
														000000000000		0	
0000000000		X 9XX		000 000000		_____		0 0 0		00000000		00000000		00000000		000000000000	
														000000000000		0	
A287W-NO RECORD/S FOUND																	
11/29/04 11:14:07 1 M3LL CIDL																	

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## Examples of Special Payments – Batch #120, Continued

**Pay  
Transaction  
Balancing  
(IBC)**

Balance the special transactions on the HRSBB screen, using the table information below.

Field		Batch Information
COMPANY		100XX
BATCH NUMBER		0010
CONTROL TOTAL C		7950.23
PAY RANGE	1	70
	2	70

> GUH 100XX,10 ON HRSBB

**----PAY TRANSACTION BALANCING (IBC)-----**

\_\_ COMPANY--> \_\_\_\_\_ BATCH NUMBER--> \_\_\_\_\_

CONTROL TOTAL A	CONTROL TOTAL B	<b>CONTROL TOTAL C</b>	CONTROL TOTAL D	PAY RANGE 1      2
_____.	_____.	_____.	_____.	00    00

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## Examples of Special Payments – Batch #12

Enter the following examples on the blank Special Payment (HUE01) screen

Field	Employee Information
COMPANY	100XX
BATCH NUMBER	12
PAGE NUMBER	1

### Moving and Relocation

Employee is entitled to be reimbursed for all moving and relocation expenses. The amount is non-taxable. The employee is also receiving a regular semi-monthly salary.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
1919191910	0	003	5	3	8	78532	1

### Meals and Company Car

Enter the appropriate special payment transactions for this employee. The employee is receiving regular pay.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
6666666660	0	005				10000	1
6666666660	0	007				20000	1

### Leave Balance Payout

Employee is terminated and should be paid for accumulated leave balances. Employee is **NOT** to receive a regular check.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
2222222220	0	009	5	2	8	20000	1
2222222220	0	010	5	3	8	3450	1

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## Examples of Special Payments – Batch #12, Continued

### Void Check Replacement

A salaried employee's regular check was incorrect. Void the check and issue another check using a special payment.

EMPLOYEE NUMBER	T C D	PAY NO	T A X	C H K	D E D	RATE AMOUNT	AU
4225234170	0	001	5	2	0	78525	1

> GUH 100XX,12									
ON HUE01									
-----SPECIAL PAYMENTS-----									
___ COMPANY--> 00000 BATCH NUMBER--> 0000 PAGE NUMBER--> 00000									
EMPLOYEE NUMBER	T C D	PAY NO	STATE LOCAL	DEPT SEC	T A X	C H K	D E D	DATE FROM	DATE TO
			(2ND LINE)		LABOR	CODE		WORKFIELD	ADJ AU
0000000000	X	9XX	000 000000	_____	0	0	0	00000000 00000000	00000000 000000000000
									000000000000 0
0000000000	X	9XX	000 000000	_____	0	0	0	00000000 00000000	00000000 000000000000
									000000000000 0
0000000000	X	9XX	000 000000	_____	0	0	0	00000000 00000000	00000000 000000000000
									000000000000 0
0000000000	X	9XX	000 000000	_____	0	0	0	00000000 00000000	00000000 000000000000
									000000000000 0
0000000000	X	9XX	000 000000	_____	0	0	0	00000000 00000000	00000000 000000000000
									000000000000 0
0000000000	X	9XX	000 000000	_____	0	0	0	00000000 00000000	00000000 000000000000
									000000000000 0
A287W-NO RECORD/S FOUND									
12/01/04 13:57:39 1 M3LL CIDL _____									

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## Examples of Special Payments – Batch #12, Continued

**Pay  
Transaction  
Balancing  
(IBC)**

Balance the special transactions on the HRSBB screen, using the table information below.

Field		Batch Information
COMPANY		100XX
BATCH NUMBER		0012
CONTROL TOTAL C		2105.07
PAY RANGE	1	70
	2	70

> GUH 100XX,12

ON **HRSBB**

**----PAY TRANSACTION BALANCING (IBC)----**

\_\_ COMPANY--> \_\_\_\_\_ BATCH NUMBER--> \_\_\_\_\_

CONTROL TOTAL A	CONTROL TOTAL B	<b>CONTROL TOTAL C</b>	CONTROL TOTAL D	PAY RANGE 1    2
_____.	_____.	_____.	_____.	00    00

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The screen print of the Report 1001 shows exactly how the data was entered into the batch. The report also may contain error messages telling the processor that the line was deleted. If a line of processing was deleted, your batch will be out of balance and may indicate that more data entry is necessary. In this case, the check indicator and the deduction indicator were switched, and the transactions could not process as intended. In order to have the two transactions process, the processor will need to enter the two transactions correctly.

[illegible]

## **Special Payments Review Questions**

### **TRUE/FALSE**

1.     **T F**   Special payments process only if the employee is receiving “regular” pay.
2.     **T F**   An employee can only receive two special payments per pay period.
3.     **T F**   “Regular” pay will not process during a “special only” run.
4.     When issuing a special payment, it can:
  - T F**   be taxed separately with net added to regular net.
  - T F**   be combined with any regular pay and taxed as one lump sum amount.
  - T F**   have deductions withheld only if combined with a regular payment.
  - T F**   be sent via direct deposit when a “special only” is processed.
5.     **T F**   Special pay 001 should rarely need to be used during normal payroll processing.
6.     **T F**   The “adjustment” column can be used to increase/decrease a special pay transaction that is already in the pending file.
7.     **T F**   A masterfile entry will accommodate the monthly payment of a long-term special payment.

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**END OF MODULE 5**